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# Strengthening results follow-up within the CBC

## Background

The external evaluation of the CBC recommends that the CBC strengthens its approach to following up results and contributions to SAI capacity development.

In particular, Recommendation 4 highlights the need to:

- Introduce a results follow-up approach covering all CBC activities, including both workstreams/subcommittees and Secretariat-led initiatives
- Strengthen the focus on outcomes within CBC's sphere of influence, rather than outputs alone
- Link results follow-up more clearly to CBC strategic priorities, to support strategic decision-making
- Use regular workstream reporting to support a common results framework and a consolidated view of CBC performance

The management response recognises the value of strengthening results follow-up across the CBC portfolio. At the same time, the CBC operates through a network of voluntary contributors and working bodies, with limited resources and varying levels of reporting maturity. Any enhanced approach should therefore aim to improve already existing mechanisms, be practical, proportionate and aligned to the CBC's mandate and operating model.

## The issue for consideration

The evaluation raises an important question for the Steering Committee: what should the CBC seek to demonstrate through its performance and results reporting?

While there is broad agreement that the CBC should strengthen its focus on results, there is less clarity on the level at which those results should be measured and reported.

This is particularly relevant given the nature of the CBC's work. The committee rarely delivers capacity development interventions directly. Instead, it develops public goods, facilitates cooperation, promotes good practices and supports the broader INTOSAI capacity development ecosystem. As a result, many of the longer-term outcomes that the CBC seeks to contribute to are influenced by a range of actors beyond the committee itself.

## Understanding the CBC's contribution to results

A key consideration is the extent to which the CBC can reasonably demonstrate and report its contribution to capacity development results.

The further one moves from the CBC's direct activities and outputs towards changes in SAI performance and broader development outcomes, the more difficult it becomes to attribute results directly to the CBC's work.

This distinction highlights a central consideration for the Steering Committee: at which level<sup>1</sup> CBC should realistically aim to follow up and communicate its results, given its mandate and operating model.

## Proposed considerations strengthening results follow-up

Based on the evaluation findings and management response, a number of considerations emerge that may help guide the CBC's approach to strengthening results follow-up:

### 1. Purpose and use of results follow-up

The strengthened approach should primarily support the steering committee in overseeing the implementation of CBC priorities. It may also serve as a basis for organisational learning, accountability and communicating the value of the CBC's work.

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- **<sup>1</sup> Sphere of interest** – The long-term development of SAIs and, where relevant, the effects of their work on society. These impacts lie beyond CBC's control.
  - **Sphere of influence** – The outcomes that CBC aims to contribute to, such as strengthened capacity, improved practices, or increased uptake of tools, while recognising that these results depend on multiple actors.
  - **Sphere of control** – The activities and outputs delivered by CBC working bodies and the Secretariat, for which CBC has direct responsibility.

## **2. Focus of the reporting**

The CBC's primary focus should be on reporting the outputs delivered and the immediate results achieved through its work, as these are the areas where the committee can most credibly demonstrate its contribution. Where feasible, this should be complemented by qualitative evidence of the broader outcomes that CBC initiatives are helping to influence across the INTOSAI community. Any strengthened approach should remain proportionate to the CBC's mandate, operating model and available resources, while avoiding unnecessary reporting burdens on voluntary contributors and working bodies.

## **3. Common framework with sufficient flexibility**

A common high-level results framework should be developed for CBC working bodies and extended, as appropriate, to Secretariat-led initiatives. It should promote greater consistency in reporting while allowing sufficient flexibility to reflect the diversity of CBC activities.

## **4. Strategic and consolidated reporting**

The framework should be clearly linked to CBC's strategic priorities, so that regular workstream reporting can contribute to a consolidated view of CBC's overall performance and support Steering Committee discussions and decision-making.